

Exhibit A

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re

BIG LOTS, INC., et al.,¹

Debtors.

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

**ORDER SUSTAINING DEBTORS' SECOND OMNIBUS OBJECTION
(SUBSTANTIVE) TO REDUCED AMOUNT TAX CLAIMS PURSUANT TO 11 U.S.C.
§§ 502 AND 505, FED. R. BANKR. P. 3007 AND DEL. L.R. 3007-1**

Upon the objection (the “Objection”)² of the Debtors, pursuant to 11 U.S.C. §§ 502 and 505, Bankruptcy Rule 3007, and Local Rule 3007-1, seeking to disallow and expunge, reduce, or reclassify the claims identified on **Schedules1** attached hereto; and upon the Lammert Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and that this Court may enter a final order consistent with Article III of the United States Constitution; and due and sufficient notice of the Objection having been given under the circumstances; and it appearing that no other or further notice need be provided under the circumstances; and it appearing that the relief requested by this Objection

¹ The debtors and debtors in possession in these Chapter 11 Cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors' corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

² Capitalized terms used but not defined herein are defined in the Objection.

is in the best interests of the creditors and other parties in interest in this case; and after due deliberation and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Objection is SUSTAINED as set forth herein.
2. The Disputed Claims identified on **Schedule 1** are hereby disallowed and expunged in full, reduced, or reclassified (as applicable).
3. Kroll is authorized and directed to disallow and expunge, reduce, or reclassify (as applicable) the claims listed on **Schedule 1** as reflected therein on the official claims register pursuant to this Order and to make other changes to the official claims register as necessary to reflect the terms of this Order.
4. This Order shall be deemed a separate Order with respect to each of the claims identified on **Schedule 1**. Any stay of this Order pending appeal by any claimants whose claims are subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability or finality of this Order with respect to the other contested matters listed in the Objection or this Order.
5. Nothing contained in the Objection or this Order is intended to be or shall be construed as (a) an admission as to the validity of any claim against the Debtors or their estates, (b) waiver of rights to dispute the amount of, basis for, or validity of any claim, (c) a waiver of rights under the Bankruptcy Code or any applicable non-bankruptcy law, (d) an agreement or obligation to pay any claims, or (e) a waiver of any claims or causes of action which may exist against any creditor or interest holder.
6. Nothing in the Objection or this Order shall be construed as an allowance of any claim.

7. The Debtors' rights to amend, modify, or supplement the Objection, to file additional objections to the claims listed in the Objection or any other claims (filed or not) which have been or may be asserted against the Debtors or their estates, and to seek further reduction of any claim, are preserved. Additionally, should the grounds of an objection stated in the Objection be dismissed, the Debtors' right to object on other stated grounds or any other grounds that the Debtors discover during the pendency of this case are preserved.

8. The Debtors, Kroll, and the Clerk of this Court are authorized to take all actions necessary and appropriate to give effect to this Order.

9. The Court shall retain jurisdiction with respect to all matters arising from or related to the interpretation or implementation of this Order.

Schedule 1**Reduced Amounts**

| | <i>CLAIMANT</i> | <i>CLAIM NO.</i> | <i>DEBTOR NAME</i> | <i>2024 PORTION OF TOTAL CLAIM AMOUNT</i> | <i>REVISED 2024 CLAIM AMOUNT</i> |
|-----|---------------------------------------|------------------|----------------------------|---|----------------------------------|
| 1. | Hidalgo County | 6868 | Big Lots Stores - PNS, LLC | \$ 32,684.52 | \$ 15,105.63 |
| 2. | Hood CAD | 6441 | Big Lots Stores - PNS, LLC | \$ 5,952.79 | \$ 3,038.23 |
| 3. | Houston ISD | 1902 | Big Lots Stores - PNS, LLC | \$ 3,649.00 | \$ 1,680.93 |
| 4. | Houston ISD | 1915 | Big Lots, Inc. | \$ 4,259.93 | \$ 1,977.54 |
| 5. | Hunt County, et al. | 3823 | Big Lots, Inc. | \$ 4,844.67 | \$ 1,965.60 |
| 6. | Irving ISD | 6442 | Big Lots Stores - PNS, LLC | \$ 5,630.42 | \$ 2,575.67 |
| 7. | Jefferson County | 2053 | Big Lots Stores - PNS, LLC | \$ 16,130.48 | \$ 7,079.34 |
| 8. | Jefferson County | 2099 | Big Lots, Inc. | \$ 12,704.06 | \$ 5,532.51 |
| 9. | Johnson County | 935 | Big Lots Stores - PNS, LLC | \$ 5,007.99 | \$ 1,896.66 |
| 10. | Kerr County | 6859 | Big Lots Stores, LLC | \$ 4,783.71 | \$ 2,513.47 |
| 11. | Kerrville Independent School District | 1673 | Big Lots Stores, LLC | \$ 4,820.00 | \$ 2,126.06 |
| 12. | Klein Independent School District | 3450 | Big Lots Stores - PNS, LLC | \$ 4,251.81 | \$ 1,992.42 |
| 13. | Lamar CAD | 6551 | Big Lots Stores - PNS, LLC | \$ 11,257.81 | \$ 5,475.05 |
| 14. | Lewisville ISD | 6432 | Big Lots Stores - PNS, LLC | \$ 6,392.51 | \$ 3,247.08 |
| 15. | Lone Star College System | 2100 | Big Lots, Inc. | \$ 1,151.28 | \$ 515.84 |
| 16. | Lone Star College System | 2102 | Big Lots Stores - PNS, LLC | \$ 1,032.49 | \$ 444.44 |
| 17. | Lubbock Central Appraisal District | 3342 | Big Lots Stores - PNS, LLC | \$ 10,013.99 | \$ 5,015.34 |
| 18. | Lubbock Central Appraisal District | 3367 | Big Lots, Inc. | \$ 7,652.73 | \$ 3,896.66 |
| 19. | McAllen City | 6862 | Big Lots Stores - PNS, LLC | \$ 3,478.93 | \$ 1,581.82 |
| 20. | McLennan County | 3551 | Big Lots Stores - PNS, LLC | \$ 2,094.04 | \$ 1,090.42 |

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| 21. | Midland Central Appraisal District | 4231 | Big Lots, Inc. | \$ 5,823.37 | \$ 3,086.14 |
| 22. | Midland County | 3364 | Big Lots, Inc. | \$ 552.46 | \$ 292.78 |
| 23. | Montgomery County | 1906 | Big Lots, Inc. | \$ 28,839.43 | \$ 13,966.02 |
| 24. | Nacogdoches County CAD, et al. | 3824 | Big Lots, Inc. | \$ 13,762.12 | \$ 7,112.95 |
| 25. | Nueces County | 6861 | Big Lots Stores - PNS, LLC | \$ 41,037.80 | \$ 19,488.43 |
| 26. | Orange County | 6719 | Big Lots Stores, LLC | \$ 11,236.63 | \$ 5,852.53 |
| 27. | Parker CAD | 6443 | Big Lots Stores - PNS, LLC | \$ 9,550.40 | \$ 5,120.40 |
| 28. | Pine Tree Independent School District | 1855 | Big Lots, Inc. | \$ 6,044.12 | \$ 2,639.19 |
| 29. | Plano Independent School District | 931 | Big Lots Stores - PNS, LLC | \$ 7,223.71 | \$ 2,814.21 |
| 30. | Reid Road Municipal Utility District #1 | 3484 | Big Lots Stores - PNS, LLC | \$ 1,822.84 | \$ 864.60 |
| 31. | Richardson Independent School District | 942 | Big Lots Stores - PNS, LLC | \$ 5,993.27 | \$ 2,691.17 |
| 32. | Rockwall CAD | 6444 | Big Lots Stores - PNS, LLC | \$ 10,820.86 | \$ 5,569.25 |
| 33. | San Patricio County | 6741/6869 | Big Lots Stores - PNS, LLC | \$ 18,484.24 | \$ 8,880.48 |
| 34. | Smith County | 6425 | Big Lots Stores - PNS, LLC | \$ 7,516.43 | \$ 3,689.75 |
| 35. | Stephenville ISD | 6445 | Big Lots Stores - PNS, LLC | \$ 3,824.60 | \$ 1,796.70 |
| 36. | Tarrant County | 6446 | Big Lots Stores - PNS, LLC | \$ 117,376.37 | \$ 59,490.59 |
| 37. | Taxing Districts Collected by Potter County | 2537 | Big Lots, Inc. | \$ 8,351.65 | \$ 4,104.98 |
| 38. | Taxing Districts Collected by Randall County | 2534 | Big Lots, Inc. | \$ 8,145.07 | \$ 3,998.45 |
| 39. | The County of Brazos, Texas | 4200 | Big Lots, Inc. | \$ 7,114.01 | \$ 3,513.21 |
| 40. | The County of Comal, Texas | 4251 | Big Lots, Inc. | \$ 8,579.81 | \$ 4,501.89 |
| 41. | The County of Denton, Texas | 2022 | Big Lots, Inc. | \$ 15,692.68 | \$ 7,582.56 |
| 42. | The County of Harrison, Texas | 4220 | Big Lots, Inc. | \$ 1,621.48 | \$ 733.84 |
| 43. | The County of Williamson, Texas | 4215 | Big Lots, Inc. | \$ 30,243.50 | \$ 13,784.67 |
| 44. | Titus County Appraisal District, et al. | 3828 | Big Lots Stores - PNS, LLC | \$ 10,064.03 | \$ 5,042.02 |

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| 45. | Tom Green CAD | 6447 | Big Lots Stores - PNS, LLC | \$ 9,032.00 | \$ 4,292.02 |
| 46. | Tomball Independent School District | 3442 | Big Lots Stores - PNS, LLC | \$ 4,905.91 | \$ 2,391.13 |
| 47. | Travis County | 3670 | Big Lots, Inc. | \$ 30,360.17 | \$ 14,448.54 |
| 48. | Tyler Independent School District | 3690 | Big Lots, Inc. | \$ 3,778.84 | \$ 1,829.39 |
| 49. | Tyler Independent School District | 3827 | Big Lots Stores - PNS, LLC | \$ 4,865.84 | \$ 2,414.21 |
| 50. | Victoria County | 6860 | Big Lots Stores, LLC | \$ 9,192.26 | \$ 4,198.41 |
| 51. | Weslaco Independent School District | 6770 | Big Lots, Inc. | \$ 4,550.70 | \$ 2,064.76 |
| 52. | Wichita County Tax Office | 3331 | Big Lots, Inc. | \$ 10,838.50 | \$ 5,190.54 |